

2000 APPORTIONED VEHICLE PROPERTY TAX RETURN

PLACE  
PEEL-OFF STICKER  
HERE

<p>1.</p>	2. Name of Taxpayer	6. LEAVE BLANK—State Use Only
	3. Address or P.O. Box Number of Taxpayer	7. KYU Number
	4. City of Address in 3 Above	8. Federal Identification or Social Security Number
	5. State and ZIP Code of City in 4 Above	9. Contact Person Telephone Number

10. Vehicle Identification Number (List only vehicles that entered Kentucky during the taxable year.)	11. Name of Lessor	12. License Plate Number	13. Title Number (Kentucky Vehicles Only)	14. Year of Purchase	15. Age	16. Purchase Price	17. Conversion Factor (from Table)	18. Taxable Value (Column 16 Multiplied by Column 17)

19. Total Number of Power Units Listed on This Return	22. The signature affixed certifies that the information furnished in this return and attached schedules is true and correct.  By _____ Title _____ _____ Date _____  _____ City _____ State _____	23. Total This Page	
20. Total Number of Trailers Listed on This Return		24. Total from Continuation Pages	
21. Total Number of Power Units Added to Total Number of Trailers Listed on This Return (Line 19 + Line 20)		25. Grand Total Taxable Value (Line 23 + Line 24)	
		26. Allocation Factor from Schedule A	
		27. Kentucky Allocated Value (Line 25 x Line 26)	
		28. Kentucky Pick-up and Delivery Vehicles	
		29. Kentucky Taxable Value (Refer to instruction 29)	

**APPORTIONED VEHICLE PROPERTY TAX RETURN**

**SCHEDULE A**

**ALLOCATION FACTOR AND MAJOR INTERSTATE ROUTES**

- |   |             |
|---|-------------|
| 1. Total miles traveled in Kentucky .....             |             |
| 2. Total miles traveled everywhere .....              |             |
| 3. Allocation factor (Line 1 divided by Line 2) ..... | 0 . _ _ _ _ |

**INSTRUCTIONS FOR COMPLETING SCHEDULE A**

1. Enter the **total miles traveled in the Commonwealth of Kentucky** during the taxable year (January 1 through December 31, 1999). The four quarterly International Fuel Tax Agreement tax reports filed during the taxable year may be used to determine the total miles traveled in Kentucky during the calendar year.
2. Identify the vehicles that generated the miles reported in (1) above and only enter the **total miles traveled everywhere** by those vehicles. The vehicles that generated Kentucky miles are the only vehicles that must be listed on the apportioned vehicle property tax return.
3. The **allocation factor** is determined by dividing total miles traveled in Kentucky (Line 1) by total miles traveled everywhere (Line 2). Total miles traveled everywhere are those miles generated by the vehicles that came into Kentucky during the taxable year only. The conversion factor will be less than or equal to one and should contain four decimal places.

**Example of Determining the Allocation Factor for XYZ Company**

XYZ Company has 25 trucks, however only two of these trucks entered the Commonwealth of Kentucky during the taxable year. The total miles traveled in Kentucky were reported on the quarterly fuel tax returns as follows:

First Quarter	350 Miles	Total miles everywhere for the two vehicles that entered Kentucky = 100,000 miles.
Second Quarter	0 Miles	
Third Quarter	897 Miles	
Fourth Quarter	<u>1,291 Miles</u>	
Total KY Miles	<u><u>2,538 Miles</u></u>	Allocation Factor: $\frac{2,538}{100,000} = .02538$

**INSTRUCTIONS FOR COMPLETING SCHEDULE B**

1. List all pick-up and delivery vehicles that operate from a terminal within Kentucky. The taxpayer must fill in all columns contained on Schedule B. If continuation pages are necessary, attach them to Schedule B and place total on proper line.
2. The total for **Kentucky pick-up and delivery vehicles** must be entered on Line 28. Line 28 is located on the front page of the tax return.